M. T. B. F. 15.

1935-36
(Regis)

Previous References

File No. [illegible]

Serial Nos. 185, [illegible]
+ 188

Later References.

RT 7-38(31 32) PRESERVED

MYSORE TRAFFIC BOARD.

Serial Nos. Four

B April 38

SUBJECT.

~~Refund of Motor Vehicle Taxation.~~
Refund of Vehicle Tax.

To. The I.G. of Police in Mysore.
P. 7103 Dt. -8-38.
Issues instructions re. Refunds.
Copies to the District Magistrates of Districts.
P. 7104-71 Dt. -8-38.

WD 0181—GPB—500—18-8-35

24/8/38

5537/P — 35

General and Revenue Secretariat | File No. | of 193 . | [App. F. III—2

Serial No.

Letter no T.C. 84/35-36 of 5-2-36 from the I.G.P forwarding a letter from the automobile association of S. India re. Refund of taxes (vehicle) to be given to mr. M.V.W Wyeth paid at the Nargli Toll gate and on 26th Jany 1936 & left mysore state on 31 idem.

1. The facts of the case are briefly as follows

Mr. M.V.W. Wyeth entered the State on 26.1.36

He left it on 31.1.36.

~~If he would have~~ Had he have applied for Refund within 2 days from the close of the Calendar month he would have been entitled for Refund. But the application for refund was made only on the 5th Feb. 1936

2 In this case mr Wyeth is an american world Tourist and was not acquainted with the rules in force in mysore but nevertheless he seems to have taken reasonable steps to claim refund in writing to the Secy of the Indn Automobile Assn of S. India & by sending him the license on the very next day after he left the mysore State ie 1st Feb 1936. The Secy. applied for refund on the 5th of Feb. The I.G.P States that the 2 days Rule may not be strictly enforced in this case. The I.G.P further adds

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—18-7-35

most of the Visitors who apply for refunds are outsiders who are unacquainted with the minor details as distinct from broader points of rules.

3. ~~He~~ The I.G.P quotes an instance of a Bombay Visitor who applied for refund to the police Commissioner Blore not knowing to whom he should apply. The police Commissioner Constn forwarded it to Mr. Blore & The Dy. to the I.G.P only on 26.2.36. and states that to deny refund in such a case would not be fair and therefore requests that he may be given some discretion in sanctioning refunds.

4. It may be submitted in this connection that the authority to whom the party has to apply for refund in cases of motorists who visit Mysore may perhaps be given wide publicity.

5. The case of Mr Wyeth is also for orders.

B 6/3/36

6. According to the rules notice as to present owners of cars from other provinces have to pass the licence and apply for refund within 2 days ~~of~~ able of the expiry of the period of their stay. The I.G.P brings to notice

Serial No.

two cases in which this condition was not carried out strictly to which extent which appeals a refund may be granted. The I.G.P suggests that some discretion may be given to him in sanctioning refund in cases in which the 2 days condition is not strictly complied with. The I.G.P may and the D.R.S (in the case of vessels for hire) may be given the discretion to sanction refund at their discretion in those cases in which the application is not received within two days. Where the special circumstances of the case seems to justify him to sanction it. The two cases also may be dealt with accordingly

First Member
Finance
Govt. Secretary

7 MW 17/3
MW 17/3

& Some maximum limit of period for refund may be fixed

I & will discuss this with the I.G.P when he next meets me & ask him whether any time limit is given in Madras & to what time it is given

SPM 18/3

SPM 18/3

12 MAR. 1936
355

OFFICE OF THE FIRST MEMBER OF BOARD
13 MAR. 1936
No. 6556.

9

NOTE—Contn Sheet.

WD 03594—GPB—30,000—13-7-35

File No. of 193 . General and Revenue Secretariat

Issued no p 6318 & 19/20 - 3 - 36 to I. G. P.

Calls for certain information re. maximum time limit for receiving application for refund etc.

Gen. 2&3

Letter no. T.C. 84/35-36 & 7-4-36 from I.G.P.

Forwards copies of rules relating to refunds in Madras of the vehicle tax according to which the license must be surrendered on or before the first day after the termination of the period for which it is granted to prevent users of the same being the period for which it is intended to be used and states that the Hyderabad rule regarding this point may remain as they are subject to the discretion of the refunding officer in the first half year or two and suggests a short term license as in Madras for 7 days & 30 days to get over the difficulty arising from the use of a calender month.

10. Subd for perusal and orders.

3/10/4/36

// The I.G.P says that in Madras there is a time limit for refunds. The licenses must be surrendered on or before the first day after the period for which the license was granted. One rule allows 2 days

449/TM

Serial No.

The Dy P is now office opinion that our rules may stand as they are, but that discretion may be vested in the Refunding office in the 1st half year or two.

12 If approved power may be given to Dy P to grant refunds in his discretion in case in which the license is renewed later than the period prescribed, if he is satisfied that the party did not use the road less than the allowed minimum.

13 The Dy P says that rules of refund apply in Madras only to those who have paid the tax in the normal course and not to those from whom taxes are recovered after instituting proceedings. He recommends that a similar rule may be adopted here, but some discretion may be left to the Refunding office in the 1st half year or two. This rule also may be modified.

NOTE.—Contn. Sheet.

WD 03594—GPB—30,000—13-7-35

Motor vehicle Taxation ~~refunds~~ 6243 Refunds

File No. (Visiting motors) of 193 . | General and Revenue Secretariat

14. In the case referred to in the last two paragraphs discretion may be allowed in the half year ending 30th June 1936.

15 The Dy Pr recommends the deduction of such trivial cases as are readvas. This is being considered & papers will be submitted separately (ISR Member) ISR 17/4/

16 JPV 17/4

17 Draft ISR 20/4/

18 Dft subd. 23/24.4.36

19 Issue revised circl

Memo no. P 7163 dt 28.4.36 to I.G.P.

Memo instructions re Refunds.

No. 7164-71 dt 28.4.36 copy of above to all DMOs & Districts.

20) The file will now be closed & records. Subd 25/4/37 ISR 16/4/37

7586 17/4

B 18/4

533

POLICE DEPARTMENT.

Legis 46-35-188

Tel. Address :
"POLICE"
PHONE No. 298

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

When replying please quote No. T.C.84/35-36.

Dated Bangalore, 5th March *1936.*

FROM

F. A. HAMILTON, ESQ., C.I.E.,
Inspector-General of Police in Mysore,
Bangalore.

To

M.Venkatesha Iyengar, Esq., M.A.,
General Secretary to the Government of Mysore
Bangalore.

GENERAL SECRETARIAT
5 MAR 1936

SIR,

Subject:- Motor Vehicles Taxation - Refund of Vehicle Tax.

I have the honour to forward herewith a copy of letter No. 1885/8 dated the 3rd instant from the Secretary, the Automobile Association of Southern India, Madras, in the matter of the refund of Vehicle Tax on License No.02560 issued in respect of a car of Mr. M.V.W. Wyeth. This gentleman entered the Mysore State on the 26th January 1936 through the Nangli Toll-gate and left the State on the 31st idem. On the 5th February, the Secretary of the Automobile Association sent the license and requested for a refund of half the tax as he had been authorised by Mr. Wyeth to receive the refund.

In accordance with the direction of Government contained in letter No.P.5725 dated 25/27th February 1936, a reply was sent to the Secretary (copy enclosed) saying that refund was not permissible as it was not applied for within two days from the close of the calendar month. The letter under reference from the Secretary has been sent in reply to that letter.

The letter makes it clear that Mr. Wyeth, who is a world tourer, did not know the rules but that the day after he left the State, he sent the license to the Secretary of the Association to claim the refund. A couple of days intervened before the latter applied to me. I think that in a matter of this kind the two days rule may not be so strictly enforced. Almost the

lot of people that apply for refund in this manner are persons living outside the State and our rules, particularly the minor details as distinct from the broader points of the rules, are not likely to be known to many people.

In another case a visitor from Bombay who used the State roads for a few days in January, applied for refund to the Commissioner of Police of Bangalore on the 29th January, not apparently knowing exactly the designation of the head of the Police in the State. The Commissioner of Police, Civil & Military Station, who received the letter, passed it on to the Deputy Commissioner, Bangalore District, for disposal, and this latter officer, in turn, sent it on to me on the 26th of February 1936. Now, this application cannot be, strictly speaking, be said to have been made to the officer empowered to grant refunds within two days from the end of the calendar month. But to refuse refund on that score would be greatly unfair.

In both the cases referred to above and in several other similar cases, if some ~~kind of~~ discretion is not given to me in sanctioning refunds, the new rules will work as a very great hardship on visitors coming into Mysore. I have referred this letter to Government at the request of the Secretary of the Automobile Association, and will await their orders.

I have the honour to be,
Sir,
Your most obedient servant,

INSPECTOR GENERAL OF POLICE.

Letter No.R.C.27/35 dated 27-2-1936 from the Inspector General of Police in Mysore, Bangalore, to the Secretary, the Automobile Association of Southern India, Madras.

Your letter dated 5-2-1936 relating to the refund of Vehicle Tax license fee paid on 26-1-1936 on your car bearing No. M.C.1935/652-378.

As you have not applied for refund within two days from the close of the calendar month, refund is not permissible. The license is herewith returned.

(COPY)

INSPECTOR GENERAL OF POLICE.

Letter No.1885/8 dated 3rd March 1936 from the Secretary, The Automobile Association of Southern India, Madras, to the Inspector General of Police in Mysore, Bangalore.

Reference: Your letter R.C.27/35-36 dated 27-2-1936.

--

It is earnestly requested that the decision not to grant a refund on the attached License (No.D.2560) may be favourably reconsidered in view of the fact that the license was actually posted at Kolhapur by the holder (Mr. M.V.W. Wyeth) to my address on 1st February 1936, his car having cleared Mysore State enroute to Bombay on 31st January 1936, as explained in my letter No.1623 of 5th February 1936.

Mr. Wyeth is an American subject touring the world, and did not know to whom he should send the application for refund; hence his despatching it to this Association on the first opportunity after leaving Mysore State.

Should you not be able to grant the refund as a special case, I would ask that the matter be referred to Government for orders.

I might add that, under similar circumstances the Government of Madras would grant a refund without question.

Thanking you in anticipation of favourable reconsideration.

--

(COPY)

INSPECTOR GENERAL OF POLICE.

DRAFT.

No. P6318

Bangalore,

19th March, 1936.

To

The Inspector-General of Police

in Mysore, Bangalore.

Sir,

Subject:- Motor Vehicles Taxation - Refund of Vehicle Tax.

With reference to your letter No. ~~ed~~ T.C.84/35-36 dated 5th March 1936 on the above subject, I am directed to state that the Government consider that some maximum limit of period ~~for granting refunds may be fixed~~ within which ~~the~~ applications for refunds have to be ~~received may be~~ recd. should be fixed and would like to have your ~~views~~ recommendations in this matter.

2. I am also to enquire whether any such time limits is fixed in Madras, and if so what the time so fixed is. be available also for refunds

I have etc.,

For General Secretary to Govt.

6240 P 38

POLICE DEPARTMENT.

Tel. Address
"POLICE"

PHONE No. 298

OFFICE OF THE
INSPECTOR-GENERAL OF POLICE IN MYSORE,

When replying please quote
No. T.C.84/35-36.

Dated Bangalore, ...7th April....193 6.

Legis 46-35-187

FROM

F. A. HAMILTON, Esq., C.I.E.,
Inspector-General of Police in Mysore,
Bangalore.

To

M. Venkatesha Iyengar, Esq., M.A.,
General Secretary to the Government of Mysore
Bangalore.

8 APR 1936

18R 9/4/

S.O 18R

SIR,

Subject:- Motor Vehicles Taxation - Refunds.

With reference to your letter No.P.6318 dated 20th ultimo in regard to the maximum limit within which applications for refunds of Vehicle Tax might be made, I have the honour to send you herewith as desired, copies of Rules on the subject in Madras. The Rules in Madras have not been published in a handy form and there is difficulty in ascertaining the exact Madras Rule in certain matters. The extracts now sent are taken from the Madras Police Gazettes.

It will be seen that in Madras, to claim a refund, the license should be surrendered on or before the first day after the termination of the period for which it is granted. This requirement is obviously intended to prevent the use of the licenses beyond the period for which their use is, by the application for refund, restricted, and is salutary. But having regard to the fact that the rules are new and not well understood by outsiders, against whom they principally operate, some relaxation in special cases would neither be amiss nor undesirable. The two classes of cases mentioned in my letter of the 5th ultimo are in point. To them might be added another in which after a visitor travelled in the State in any month the tax was demanded and paid in the subsequent month. In Madras, cases in which tax is paid after detection or the taking of proceedings, are ruled out for purposes of refunds, but even then some discretion is given to the refunding officer to

treat special cases otherwise. While it should be desirable to have a similar rule in Mysore, its application by the refunding officer may in the first half year or two, be confined to recalcitrant visitors.

Yet another class of cases is the one in which visitors have paid by cheques and licenses could not be issued till after the calendar month was over, i.e. until after the cheque was cleared and the amount taken to account in the Treasury. There is a rule that payments should be made in cash only, but there have also been cases, though small, in which cheques have been accepted not only by the toll-gate Mutsaddis but by District Treasury Officers themselves, and it does not seem proper to deny refund in such cases.

I do not know whether Madras has made due provision for such cases in its executive orders. Even if they have not done, I think we need not follow them.

The rules may stand as they now are, but discretion may be vested in the Refunding Officer in the first half year or two.

As regards calendar month, and the inequality of treating visitors who use the road at the fag end of a calendar month on the same footing as those using the road from the commencement of a month, Madras have attempted to get over it by the issue of short term licenses for 7 days and 30 days instead of a calendar month. Eventually it is advisable that some such short term licenses be introduced in the State also.

I have the honour to be,
Sir,
Your most obedient servant,

INSPECTOR GENERAL OF POLICE.

Extract from the Madras Police Gaxette dated 7th October 1933, Part 1 - Departmental Orders.

MADRAS MOTOR VEHICLES TAXATION ACT , 1931 - REFUND OF TAX IN THE CASE OF VEHICLES WHICH ARE NOT USED FOR THE WHOLE OF A QUARTER - REVISED NOTIFICATION - ISSUED.

The following notification of Government is published for information and guidance:-

In exercise of the powers conferred by clause (c) of sub-section (1) of section 5 of the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), and in supersession of Local Self-Government Department Notification No.894, dated the 31st May 1932, published at pages 569 and 570 of Part I-A of the Fort St. George Gazette, dated the 14th June 1932, the Governor acting with Ministers is hereby pleased to nofify that in the case of a motor vehicle which does not use any public road in the Presidency of Madras during the whole of a quarter or the whole of any calendar month or months therein, a refund of the tax paid for such quarter shall be payable at the rates and subject to the conditions specified below:-

Particulars as to user of vehicle.	*Rate of refund.*	*Conditions.*
(a) Where the vehicle is not used during any portion of the quarter.	*The tax paid for the quarter.*	*The license should be surrendered on or before the first day of the quarter.*
(b) Where the vehicle is used only during the first month or part thereof.	*Three-fifths of the tax paid for the quarter.*	*The license should be surrendered on or before the first day of the second month.*
(c) Where the vehicle is used only during the second month or part thereof.	*So much of the tax paid as is in excess of two-fifths of the tax payable for the quarter.*	*(i) The license should have been granted on or after the last day of the first month.*
		(ii) It should be surrendered on or before the first day of the third month.
(d) Where the vehicle is used only during the first and second months or parts thereof.	*One-fifths of the tax paid for the quarter.*	*The license should be surrendered on or before the first day of the third month.*
(e) Where the vehicle is used only during the second and third months or parts thereof.	*So much of the tax paid as is in excess of four-fifths of the tax payable for the quarter.*	*(i) The license should have been granted on or after the last day of the first month.*
		(ii) It should be surrendered within a reasonable time after the expiry of the quarter.

(f) Where the vehicle is used only during the third month or part thereof.	So much of the tax paid as is in excess of two-fifths of the tax payable for the quarter.	(i) The license should have been granted on or after the last day of the second month.	
		(ii) It should be surrendered within a reasonable period after the expiry of the quarter.	

Explanation 1.- The surrender referred to in column (3) shall be made--

(i) in the City of Madras, to the Commissioner of Police; and

(ii) in the muffasal, to the Collector of the district or the licensing officer.

Explanation II.- If, in cases falling under clauses (e) and (f), any question arises as to whether the license is surrendered within a reasonable period after the expiry of the quarter or not, the decision of the Commissioner of Police or of the Collector of the district, as the case may be, shall be final.

(Copy)

For Inspector General of Police.

Extract from the Madras Police Gazette dated 28th April 1934 - Part I - Departmental Orders.

MADRAS MOTOR VEHICLES TAXATION ACT, 1931 - REFUND OF TAX PAID AFTER DETECTION OR PROSECUTION - INADMISSIBILITY - NOTIFICATION ISSUED -

The following notification of Government is published for information in continuation of the notification published in the Madras Police Gazette, Part I dated 7th October 1933.

NOTIFICATION.

In exercise of the powers conferred by clause (c) of sub-section (1) of section 5 of the Madras Motor Vehicles Taxation Act, 1931 (Madras Act III of 1931), the Governor acting with Ministers is hereby pleased to make the following amendment to Local Self-Government Notification No. 987, dated the 6th September 1933, published at page 32 of Part I-A of the Fort St. George Gazette, dated the 12th September 1933.

Amendment.

After Explanation II at the end of the said notification the following explanation shall be added, namely:-

"Explanation III.- No refund shall be made in cases where the tax is paid only after its non-payment has been detected or after a prosecution or other proceeding has been commenced in respect of such non-payment, but the Commissioner of Police or the Collector of the district, as the case may be, may sanction refunds in such cases if he is satisfied that special circumstances exist which justify that course."

(Copy)

For Inspector General of Police.

Extract from the Madras Police Gazette, Part I - Departmental Orders, dated Saturday, May 19, 1934.

MADRAS MOTOR VEHICLES TAXATION ACT, 1931 - REFUND OF TAX IN CASES WHERE PAYMENT IS MADE WITHIN THE PERIOD OF GRACE - TO BE ALLOWED.

The following notification of Government is published for information in continuation of the notification published in the Madras Police Gazette, Part I, dated 28th April 1934.

In the nofification issued with G.O.No.1366, L & M., dated the 19th March 1934, it is stated that no refund of tax under the Madras Motor Vehicles Taxation Act, 1931, shall be made in cases where the tax is paid only after its non-payment has been detected or after a prosecution or other proceeding has been commenced in respect of such non-payment, but that the Commissioner of Police, or the Collector of the district, as the case may be, may sanction refunds in such cases if he is satisfied that special circumstances exist which justify that course. The Government consider that special circumstances justifying the refund of tax may be said to exist in cases where the tax is paid within the period of grace allowed in G.O.No.3, L & M., dated 3rd January 1934, and in these cases Collectors and the Commissioner of Police may sanction refunds provided the other conditions prescribed for the grant of refund are satisfied.

(Copy)

For Inspector General of Police.

Appendix F G—1]

SUBJECT.....

.....

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Section Legs

File No.

Serial No.

Diary No. of letter replied to.....

No. P 7163.

To

The I. G. P. in Mysore.

General and Revenue Secretariat

( )

the *193* .

Sir, Subj:- M. V. Taxation — Refunds

I am directed to refer to the correspondence ending with your letter no T.C.84/35-36 dt 7.4.36 on the above subject, I am directed to state that the Govt approve of your suggestion that description may be vested in officers during the currency of the half year. The officers empowered to grant refunds may be allowed to waive production in special cases the time limit of 6 days prescribed vide rule for the application for refunds by owners of motor vehicles visiting Mysore for temporary periods. In such cases refunds may be granted by the officers under whom the application is made by public cable or express messages

Date of issue 28.4.36

Signed by Mr. H. R.

List of enclosures.....

Copied by.....

Examined by.....

during the 2nd half of 1935-36 ending with 30th June 1936 in cases in which licenses have been surrendered earlier than the period prescribed for the same provided the Registering Officer is satisfied that

W.D.—2601—C.S.—10,000—23-9-35

The party did not use the license for a period longer than one Calendar month.

~~Your further suggestion~~ Recommendation

Your proposal regarding adoption of short term ~~permit~~ licenses as in Madras are being considered by Govt separately & orders will communicated in due course

Madras

Yours truly

Sd/ 24.4.36

Wherever the refunding officers are satisfied that the ~~relaxation~~ ~~of~~ license ~~may be~~ personded not make use of the roads ~~for~~ ~~period~~ for a period more than the period prescribed for eligibility to refund.

The cases referred to in Govt Memo TCP 35-36 & 5th March 1936 may be dealt with by them accordingly

Govt also approve ~~of~~ your proposal that cases in which taxes were not paid in the first instance but had to be recovered subsequently by initiating proceedings etc may be treated as ineligible to refund. Discretion is allowed to the refunding officers during ~~the~~ ~~brief~~ time to grant refund in ~~the~~ special cases ~~in~~ ~~such~~ special cases where the circumstances ~~justify~~ ~~the~~ ~~action~~ ~~obtaining~~ ahead of where the special circumstances of the case seem to need it in their opinion a relaxation of the rule desirable

No. P 7164-21 dt 28.4.36

Copy to ~~Asst~~ DM

Extra

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. P 7163 Lys

General and Revenue Secretariat,

Dated Bangalore, 30th April, 193 6.

FROM

Ys 46-35-188

The Secretary to the Government of
His Highness the Maharaja of Mysore.

To

The Inspector-General of Police in Mysore,
BANGALORE.

SIR,

Subject:- Motor Vehicles Taxation - Refunds.

With reference to the correspondence ending with your letter No. [illegible]/C-10 dated 7th April 1936 on the above subject, I am directed to say that the Government approve of your suggestion that during the first half-year, the officers empowered to grant refunds may be given discretion in special cases, to refund the fees prescribed under the rules (vide Notification No. [illegible] dated 2nd March 1936, for application for registration of motor vehicles visiting Mysore for temporary periods. The said fees may be refunded even though the application is received after the expiry of two days from the date of entry, if the officers are satisfied that the persons concerned were detained in Mysore for more than the period for which the fees are to be refunded.

The other points referred to in your letter No. T.C.94/35-36 dated 6th April 1936 may be dealt with by you accordingly.

In regard to your proposal that cases in which the actual Taxation has had to be recovered by the Police by proceedings etc., may be treated as [illegible] in relation to the refunding

officers.